

CACFP Application Update 2017-18
Budget Review Tip Sheet
Sponsoring Organization of Centers Budget (CAC 8A)

Notes

- Sponsoring Organizations of Centers must submit Sponsored Center budgets (CAC 9A) for their sponsored centers in addition to the CAC 8A Centers Budget.
- Information from the Sponsored Centers’ budgets is needed to complete Worksheet P in the Sponsoring Organization’s budget.
- Sponsoring Organization of Unaffiliated Centers must submit a CAC 9A for each center.
- Sponsoring Organization of Affiliated Centers may submit one 9A with the combined costs of their affiliated centers.
- It is recommended that the individual reviewing the budget review the Sponsored Center budget (9A) before reviewing the Sponsoring Organization budget (CAC 8A)
- The Administrative Funding from CACFP Centers in Line 9(a) should equal the figure shown in Line 14 (Total Administrative Expenditures) in the CACFP Funded column (Column B). This means that the Sponsoring Organization has shown how they expect to spend all their CACFP reimbursement on CACFP foodservice related categories.

Worksheet	Required?	Notes
Main Page	Yes	Includes <ul style="list-style-type: none"> • Sponsor Profile • Revenue • CACFP Administrative Expenditures • CACFP Operating Expenditures • Certification and Signature – must be signed by Owner or Board Chairman <p>Total Expenditures in Line 17, Column B must be less than or equal to Income in Line 11</p>
A – Administrative Funding from CACFP Centers	Yes	
B – Reimbursement for CACFP Centers	Yes	
C – Other Income	Yes	Federal Income Sources (if applicable) <ul style="list-style-type: none"> • Name of Federal Agency • CFDA No. (Catalog of Federal Domestic Assistance Number -a five-digit number assigned in the awarding document to most grants and cooperative agreements funded by the Federal government) • Program Title • Federal Award ID • Pass-through Award • Award Year

		<ul style="list-style-type: none"> • Amount Received • Total income available for use in CACFP <p>Other Income Sources</p> <ul style="list-style-type: none"> • Non-federal grants, donations <p>Note: May leave Sponsored Center's Other Available Income blank; this is not required information</p>
Worksheet	Required?	Notes
D – Administrative Labor	Yes	Include all CACFP employees at Sponsoring Organization level performing CACFP administrative duties (filing claims, classifying IEAs, verifying enrollments, recordkeeping, monitoring, training)
E – Administrative Fringe Benefits	Yes – if benefits are provided by institution	Worksheet E does not have to be submitted if institution does not provide fringe benefits to employees performing CACFP duties
F – Administrative Equipment (Direct Expense)	No (unless CACFP funds are used for this item)	Requires Specific Prior Written Approval (SPWA) Requires three quotes Examples: leased or rented equipment over \$5000 per 2 CFR 200
G – Administrative Equipment (Depreciation)	No (unless CACFP funds are used for this item)	Requires Specific Prior Written Approval (SPWA) If equipment was purchased in the past, must submit depreciation schedule If Institution is planning to make purchase in this year and use CACFP funds, must submit three quotes, cost allocation plan, and request for SPWA

Worksheet	Required?	Notes
H – Administrative Supplies	Yes	<p>Examples: copy paper, toner, postage</p> <p>Note: computing equipment costing less than \$5000 (such as laptops) are included in this category per 2 CFR 200.</p> <p>Cost allocation plan is required if the items are not used 100% by CACFP</p>
I – Communications	Yes	<p>Requires Specific Prior Written Approval</p> <p>Includes costs for communication services purchased or leased (phones, cell phones) – must be in Institution’s business name</p> <p>Requires cost allocation plan if not used 100% by CACFP</p> <p>Must follow procurement guidelines</p>
J – Rent and Utilities	No (unless CACFP funds are used for this item)	<p>This worksheet is required if institution is planning to use CACFP funds towards rent or utility costs.</p> <p>If claiming rent, must provide information on landlord, the lease/rental contract and a lease cost allocation plan</p> <p>Specific Prior Written Approval is required for Special lease arrangements - capital leases, sale-with-lease-back leases, less-than-arms-length transactions involving space/building rental, and lease with option-to-purchase.</p>
K - Insurance	No (unless CACFP funds are used for this item)	<p>Insurance includes premiums on insurance policies, contributions to self-insurance reserves, and deductible payments for minimal losses. This category does not include life, disability or health care insurance provided to individuals.</p> <p>Documentation required to be attached and submitted with the budget:</p> <ol style="list-style-type: none"> 1) Documentation to support percentage allocated to CACFP (allocation methodology). 2) Copy of premium or documentation indication type and cost of insurance. 3) Special Prior Written Approval Request form for each item requiring SPWA. 4) Copy of all new insurance policies. Indicate if a copy has been submitted to the State Agency in previous years.

Worksheet	Required?	Notes
L – Administrative Contracted Services	No (unless CACFP funds are used for this item)	Includes contracted services such as bookkeeping, auditing, legal services Documentation required: 1) Copies of all contracts and estimates (quotes) from three sources. 2) Documentation to support percentage allocated to CACFP must be attached (cost allocation plan). Specific Prior Written Approval is required for : <ul style="list-style-type: none"> • Services performed by individuals who are not officers, employees, or members of the Institution • Less-than-arms length transactions • Maintenance and service repair contracts on Program equipment • All other purchased service costs needed for Program operations
M – Administrative Travel	Yes	Examples: travel for training or monitoring sponsored centers; travel for CACFP training or conferences
N – Administrative Training	No (unless CACFP funds are used for this item)	Include rental costs of facilities or equipment for training for the fiscal year. Ensure compliance with Federal Procurement guidelines.
O- Indirect Costs	No (unless CACFP funds are used for this item)	Indirect costs must be supported by the cost allocation plan that assigns an indirect cost rate. Institution must submit a copy of the document that shows the indirect cost rate (nonprofit rate agreement) assigned. Institutions that have never had a negotiated indirect cost rate may use a de minimus rate of 10 percent of modified direct costs.
P – Sponsored Center’s Administrative and Operating Costs	Yes	Sponsoring Organization of Unaffiliated Centers will total costs from all unaffiliated sponsored centers budgets (9A budgets) and enter amounts into the appropriate columns. Sponsoring Organization of Affiliated Centers will total costs from all affiliated centers and enter amounts into the appropriate columns. May combine all costs for affiliated centers into one budget.